ting the manner in which the income was derived. Such application can be made at any stage of the case, if the assessee has furnished return of income for the relevant year and the additional income tax payable on the income disclosed exceeds Rs. 50,090/-. Similar provisions exist under the wealth Tax Act except in regard to the minimum tax payable.

(b) None, Sir.

(c) The Commission is not functioning as an appellate authority. The question of a case going in favour or against an assessee does not therefore arise.

(d) The average time taken by the Commission in settling a case depends upon the nature and circumstances of the case and the workload with the Bench. The time taken for final disposal of a case in the Additional Benches at 3ombay, Calcutta and Madras varies between 2 and 3 years and between 7 and 8 years in the Principal Bench, New Delhi. There is no proposal to increase the number of Benches of the Commission.

(e) Government have taken a number of steps to liquidate the pendency in tne Settlement Commission. These include the monitoring of pendency, si-lengthening of investigtion machinery at Delhi, temporary transfer of members from one Bench to another, and eiforts to fill up vacancies *on* priority basis.

Currency Notes of Rupee *Ona* and Two Denominations

920. SHRI AJIT P. K. JOGI: Wil! the Minister of FINANCE be pleased to state :

(a) whether Government are aware that rupee one and two denominations notes arc nor available in sufficient quantities in the country due to which people have to face the difficulties; and

(b) the steps taken by Government to ensure sufficient availability of Rs. one and Rs. two notes in the country ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHE-KARA MURTHY):(a) andjb) While the average life of rupee one note is six months, that of rupees two is about one year. As against this, the life span of coins is about 15-20 years. Inview of the final cost consideration, a decision has been taken to coinise these denominations in a phased manner so as to utilise the capacity so released for printing of higher denomination notes. Production of fresh notes of rupee one and rupees two has accordingly been reduced. However, supply position of coins in respect of these denominations, is by and large satisfactory.

Surplus Fund of Banks

921. SHRI SUSHIL KUMAR SAMBHAJIRAO SHINDE : Will the Minister of FINANCE be pleased to state :

(a) whether it is af act ihar all banks combined togehter have more than Rs. 40,000/- crores surplus funds ;

(b) whetiier grant of loans by bank rakes inordinately long, even to exporters much against Govrn-raent's declared policy; and

(c) the total number of applications of exporters pending and the total amount of loans sought ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRl M. V. CHAND RASHE-AKAR MURTHY) : (a) to (c) Reserve Bank of India's (RBI) date reporting system does not generate information in the manner asked for. RBI has, however, reported tliat banks have been advised to dispose off applications/proposals of credit limits for exports within prescribed time frames ranging from 15